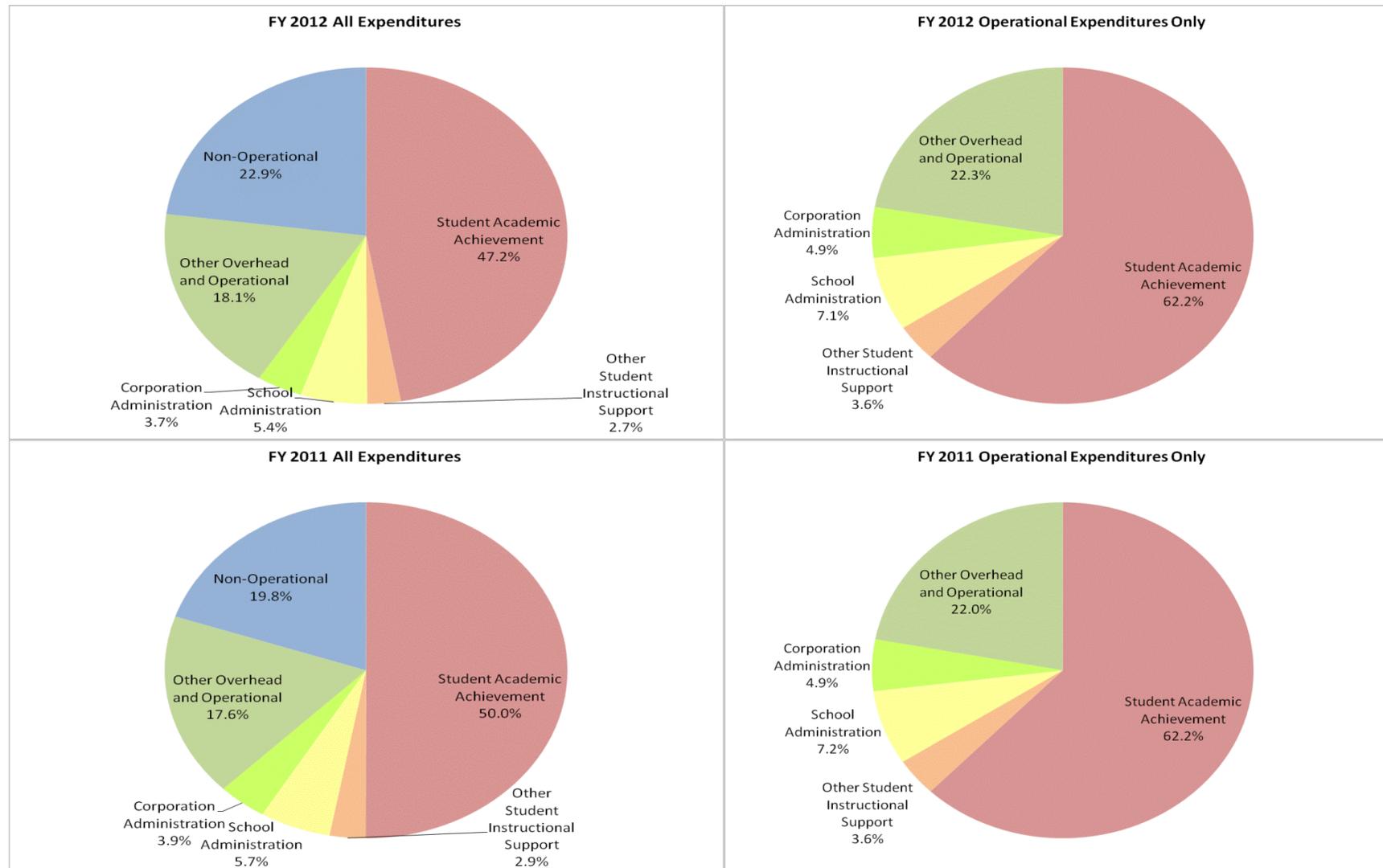


**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Blue River Valley Schools (3405)**

Blue River Valley Schools (3405)

Student Instructional Category	FY06 % of Total		FY09 % of Total		FY11 % of Total		FY12 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2011	Exp	FY 2012	Exp
Student Academic Achievement	\$3,527,271	55.4%	\$3,823,851	51.5%	\$3,576,020	50.0%	\$3,644,509	47.2%
Student Instructional Support	\$547,534	8.6%	\$670,751	9.0%	\$614,734	8.6%	\$621,367	8.1%
Overhead and Operational	\$1,559,302	24.5%	\$1,658,637	22.3%	\$1,540,708	21.6%	\$1,680,980	21.8%
Nonoperational	\$738,226	11.6%	\$1,272,313	17.1%	\$1,416,601	19.8%	\$1,770,861	22.9%
Grand Total	\$6,372,332		\$7,425,553		\$7,148,063		\$7,717,717	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2011	FY 2012
	63.9%	60.5%	58.6%	55.3%



**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Blue River Valley Schools (3405)**

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement								
	11025 Regular Programs; Non Spec Ed Preschool	\$0	\$28,041	\$30,337	\$31,082		11%	2%
	11050 Regular Programs; Full Day Kindergarten	\$0	\$154,042	\$175,835	\$193,158		25%	10%
	11100 Regular Programs; Elementary	\$1,127,127	\$1,310,386	\$1,301,746	\$1,277,459	13%	-3%	-2%
	11300 Regular Programs; High School	\$1,003,198	\$1,344,976	\$1,156,320	\$1,126,003	12%	-16%	-3%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$9,000	\$19,318	\$21,101	\$15,883	76%	-18%	-25%
	11410 Vocational Education; Agriculture A	\$37,716	\$50,331	\$51,659	\$45,103	20%	-10%	-13%
	11450 Vocational Education; Consumer and Homemaking	\$45,390	\$69,550	\$71,896	\$73,083	61%	5%	2%
	11470 Vocational Education; Business Education	\$54,579	\$72,529	\$42,295	\$51,873	-5%	-28%	23%
	11520 Vocational Education; Area School Participation	\$21,177	\$39,757	\$64,914	\$85,208	302%	114%	31%
	11630 Regular Programs; Alternative Education Programs; High School	\$2,532	\$0	\$0	\$0	-100%		
	12110 Gifted And Talented; Gifted and Talented	\$7,958	\$0	\$0	\$0	-100%		
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$27,330	\$31,091	\$22,302		-18%	-28%
	12210 Mental Disabilities; Mild Mental Disabilities	\$81,644	\$53,750	\$156,622	\$140,006	71%	160%	-11%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$13,619	\$78,222	\$0	\$0	-100%	-100%	
	12310 Physical Impairment; Orthopedic Impairment	\$11,220	\$0	\$0	\$0	-100%		
	12330 Physical Impairment; Visual Impairment	\$0	\$10,753	\$14,853	\$21,799		103%	47%
	12340 Physical Impairment; Hearing Impairment	\$41,193	\$48,623	\$49,370	\$51,999	26%	7%	5%
	12350 Physical Impairment; Homebound	\$2,889	\$4,044	\$3,182	\$2,495	-14%	-38%	-22%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$0	\$0	\$0	\$4,303			
	12520 Culturally Different; Compensatory	\$561	\$0	\$0	\$0	-100%		
	12610 Learning Disability	\$100,889	\$111,630	\$128,218	\$138,421	37%	24%	8%
	12710 Equal Opportunity At Risk	\$48,595	\$64,193	\$38,877	\$48,368	0%	-25%	24%
	12810 Special Education Preschool	\$39,540	\$21,190	\$21,086	\$23,383	-41%	10%	11%
	12900 Other Special Programs	\$0	\$7,727	\$0	\$0		-100%	
	14300 Summer School Programs; High School	\$13,946	\$0	\$0	\$0	-100%		
	16200 Preventive Remediation	\$5,014	\$4,672	\$15,764	\$12,147	142%	160%	-23%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participat	\$27	\$0	\$0	\$0	-100%		
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Specia	\$0	\$10,000	\$0	\$1,000		-90%	
	17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agree	\$0	\$0	\$1,000	\$1,000			0%
	22110 Improvement of Instruction; Service Area Direction	\$1,924	\$1,231	\$2,162	\$305	-84%	-75%	-86%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$10,625	\$16,997	\$7,836	\$9,801	-8%	-42%	25%
	22130 Improvement of Instruction; Instructional Staff Training	\$3,314	\$8,558	\$2,126	\$568	-83%	-93%	-73%
	22220 Library/Media Services; School Library	\$89,161	\$136,968	\$77,492	\$85,604	-4%	-38%	10%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$66,810	\$68,284	\$69,587		4%	2%
	22320 Instruction, Related Technology; Student Learning Centers	\$0	\$0	\$25,216	\$0			-100%
	22360 Instruction, Related Technology; Network Support	\$1,687	\$0	\$0	\$0	-100%		
	22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$6,000	\$73	\$0		-100%	-100%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$63,951	\$55,596	\$16,663	\$112,568	76%	102%	> 500%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$410	\$628	\$0	\$0	-100%	-100%	
	26497 2007 Account Code - Teachers Retirement Fund	\$179,077	\$0	\$0	\$0			
Student Academic Achievement Total		\$3,017,962	\$3,823,851	\$3,576,020	\$3,644,509	21%	-5%	2%
Student Instructional Support								
	21220 Guidance Services; Counseling Services	\$43,017	\$79,992	\$83,041	\$81,441	89%	2%	-2%
	21340 Health Services; Nurse Services	\$20,589	\$37,942	\$39,018	\$39,425	91%	4%	1%
	21390 Health Services; Other Health Services	\$485	\$568	\$870	\$974	101%	71%	12%
	21420 Psychological Testing	\$7,375	\$6,500	\$7,000	\$7,000	-5%	8%	0%
	21620 Occupational Therapy, Related Services; Occupational Therapy Services	\$0	\$12,713	\$8,466	\$10,189		-20%	20%
	21720 Physical Therapy Services; Physical Therapy Services	\$0	\$3,965	\$6,988	\$6,793		71%	-3%
	21810 Special Education Administration; Service Area Direction	\$37,955	\$59,820	\$61,344	\$61,471	62%	3%	0%
	21890 Special Education Administration; Other Special Education Administration	\$6,271	\$0	\$0	\$0	-100%		
	21990 Other Support Services, Students; Other Student Services	\$0	\$650	\$15	\$0		-100%	-100%
	24100 Office of The Principal	\$344,058	\$468,602	\$407,992	\$414,075	20%	-12%	1%
Student Instructional Support Total		\$459,750	\$670,751	\$614,734	\$621,367	35%	-7%	1%

**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Blue River Valley Schools (3405)**

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$21,003	\$12,111	\$10,776	\$10,862	-48%	-10%	1%
	23120 Board of Education; Service Area Assistants	\$39,699	\$28,375	\$0	\$0	-100%	-100%	
	23150 Board of Education; Legal Services	\$6,000	\$14,904	\$3,175	\$3,546	-41%	-76%	12%
	23160 Board of Education; Promotion Expenses	\$3,865	\$1,220	\$1,624	\$2,555	-34%	109%	57%
	23190 Board of Education; Other Governing Body Services	\$12,746	\$14,555	\$10,957	\$9,396	-26%	-35%	-14%
	23210 Executive Administration; Office of The Superintendent	\$138,173	\$182,186	\$188,083	\$189,010	37%	4%	0%
	23220 Executive Administration; Community Relations	\$0	\$0	\$0	\$208			
	23230 Executive Administration; Staff Relations and Negotiations	\$0	\$71	\$0	\$0		-100%	
	23290 Executive Administration; Other Executive Administration Services	\$6,486	\$2,466	\$0	\$0	-100%	-100%	
	25160 Fiscal Services; Financial Accounting	\$0	\$26,654	\$59,705	\$57,057		114%	-4%
	25191 Other Fiscal Services; Refund of Revenue	\$2,895	\$3,712	\$1,524	\$3,240	12%	-13%	113%
	25196 Other Fiscal Services; Cash Change	\$181	\$226	\$1,805	\$562	211%	149%	-69%
	25300 Printing, Publishing, and Duplicating Services	\$0	\$1,000	\$0	\$0		-100%	
	25750 Personnel Services; Health Services	\$0	\$3,758	\$3,432	\$6,444		71%	88%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$431,075	\$500,216	\$490,865	\$459,628	7%	-8%	-6%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$1,020	\$0	\$0	\$0	-100%		
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$78,374	\$83,420	\$53,192	\$80,827	3%	-3%	52%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$220	\$0	\$0	\$0			
	26600 Operation and Maintenance of Plant Services; Security Services	\$3,009	\$0	\$0	\$0	-100%		
	26700 Operation and Maintenance of Plant Services; Insurance	\$122,415	\$55,411	\$47,010	\$38,403	-69%	-31%	-18%
	27010 Student Transportation; Service Area Direction	\$67,372	\$120,360	\$117,656	\$119,118	77%	-1%	1%
	27100 Student Transportation; Vehicle Operation	\$101,881	\$149,370	\$149,463	\$176,767	74%	18%	18%
	27200 Student Transportation; Monitoring Services	\$1,279	\$301	\$0	\$0	-100%	-100%	
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$74,749	\$128,881	\$86,814	\$107,102	43%	-17%	23%
	27400 Student Transportation; Purchase of School Buses	\$56,063	\$0	\$0	\$90,707	62%		
	27500 Student Transportation; Insurance on Buses	\$2,881	\$9,531	\$9,996	\$8,634	200%	-9%	-14%
	27600 Student Transportation; Insurance on Pupils	\$242	\$0	\$0	\$0	-100%		
	27700 Student Transportation; Contracted Transportation Services	\$33,864	\$35,293	\$37,015	\$5,109	-85%	-86%	-86%
	27900 Student Transportation; Other Student Transportation Services	\$0	\$0	\$0	\$6,019			
	27910 Student Transportation; Bus Driver Training	\$927	\$1,642	\$847	\$781	-16%	-52%	-8%
	31200 Food Services Operations; Food Preparation and Dispensing	\$94,254	\$115,290	\$118,798	\$127,117	35%	10%	7%
	31400 Food Services Operations; Food Purchases	\$127,759	\$166,623	\$146,940	\$176,118	38%	6%	20%
	31900 Other Food Services	\$1,030	\$1,059	\$1,032	\$1,769	72%	67%	71%
Overhead and Operational Total		\$1,429,463	\$1,658,637	\$1,540,708	\$1,680,980	18%	1%	9%
Nonoperational								
	33200 Community Recreation	\$600	\$587	\$279	\$101	-83%	-83%	-64%
	33400 Athletic Coaches	\$63,095	\$71,517	\$74,708	\$72,351	15%	1%	-3%
	33990 Other Community Services; Other	\$724	\$0	\$0	\$0	-100%		
	43000 Facilities Acquisition and Construction; Professional Services	\$0	\$15,472	\$18,437	\$2,400		-84%	-87%
	44000 Facilities Acquisition and Construction; Educational Specifications Development	\$895	\$0	\$0	\$0	-100%		
	45100 Building Acquisition, Construction and Improvements	\$65,855	\$260,787	\$353,197	\$348,297	429%	34%	-1%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$7,000	\$8,005	\$7,592	\$9,946	42%	24%	31%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$24,039	\$15,609	\$17,129	\$18,986	-21%	22%	11%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$77,415	\$21,161	\$976	\$11,454	-85%	-46%	> 500%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$79,307	\$68,649	\$102,281	\$71,825	-9%	5%	-30%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$19,929	\$0	\$0	\$0	-100%		
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$372,000	\$328,731	\$405,288	\$896,246	141%	173%	121%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$468,269	\$436,713	\$339,254		-28%	-22%
	54100 Veterans' Memorial Fund; Principal	\$0	\$13,356	\$0	\$0		-100%	
	54150 Veterans' Memorial Fund; Interest	\$0	\$170	\$0	\$0		-100%	
	54200 Common School Fund; Principal	\$15,224	\$0	\$0	\$0	-100%		
Nonoperational Total		\$726,082	\$1,272,313	\$1,416,601	\$1,770,861	144%	39%	25%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$66,035	\$0	\$0	\$0			
	26492 2007 Account Code - Social Security	\$271,335	\$0	\$0	\$0			

School Corporation Expenditures by Expenditure Type
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Blue River Valley Schools (3405)

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
	26493 2007 Account Code - Workmen's Compensation	\$10,253	\$0	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$342,801	\$0	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$2,866	\$0	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$45,785	\$0	\$0	\$0			
Prorated By Fund Total		\$739,075	\$0	\$0	\$0			